AMENDMENTS TO THE CLAIMS

Please amend claims 1 and 34 as presented below.

Claims 1-12 (canceled).

13. (Currently Amended) A semiconductor device, comprising:

a semiconductor layer substantially defining a plane;

an MOS transistor formed on the semiconductor layer;

a resistive conductive layer formed on the semiconductor layer, said resistive conductive layer ~~has~~ having a top surface opposing the semiconductor layer with a sidewall extending therebetween, a center part and two ends;

a protective layer selected from the group consisting of a silicon nitride layer or a silicon oxynitride layer, the protective layer being formed on the top surface of the resistive conductive layer; and

a silicon oxide insulating layer formed on the sidewall of the resistive conductive layer, the sidewall being substantially planar, perpendicular to the plane and underneath the protective layer,

wherein widths of said two ends of said resistive conductive layers are wider than a width of said center part of said resistive conductive layer.

Claims 14-16 (canceled).

17. (Previously Presented) The semiconductor device according claim 13, wherein a high breakdown voltage transistor and a low breakdown voltage transistor of insulated gate types are formed on the semiconductor layer, the high breakdown voltage transistor including a proof voltage between a source and a drain which is different from that of the low breakdown voltage transistor, and wherein the MOS transistor comprises the high breakdown voltage transistor.

Claims 18-33 (canceled).

34. (Currently Amended) A semiconductor device, comprising:

a semiconductor layer;

an MOS transistor formed on the semiconductor layer;

a resistive conductive layer formed on the semiconductor layer, said resistive conductive layer ~~has~~ having a substantially vertical sidewall, a center part and two ends;

a protective layer formed on the resistive conductive layer; and

an insulating layer formed on the sidewall of the resistive layer, the insulating layer having a substantially vertical outer sidewall,

wherein widths of said two ends of said resistive conductive layer are wider than a width of said center part of said resistive conductive layer.

Please add the following new claim:

35. (new) A semiconductor device as recited in Claim 13, further comprising a second insulating layer on the semiconductor layer, the second insulating layer being around the resistive conductive layer and formed during a same thermal oxidization step as the silicon oxide insulating layer, wherein the second insulating layer forms a gate insulating layer of the MOS transistor.